



# COMMONWEALTH OF VIRGINIA JOINT LEADERSHIP COUNCIL OF VETERANS SERVICE ORGANIZATIONS

900 EAST MAIN STREET  
RICHMOND, VA 23219

*Air Force Association  
American Ex-Prisoners  
of War  
American Legion  
AMVETS  
Association of the United  
States Army  
Disabled American  
Veterans  
Fleet Reserve Association  
Korean War Veterans  
Association  
Legion of Valor of the  
U.S., Inc.  
Marine Corps League  
Military Order of the  
Purple Heart  
Military Officers Association  
of America  
Military Order of the  
World Wars  
National Association for  
Uniformed Services  
Navy Seabee Veterans of  
America  
Non-Commissioned  
Officers Association  
Paralyzed Veterans of  
America  
Reserve Officers Association  
Roanoke Valley Veterans  
Council  
Veterans of Foreign Wars  
Vietnam Veterans of America  
Virginia Army/Air National  
Guard Enlisted  
Association  
Virginia National Guard  
Association  
Women Marines Association*

Adopted  
July 17, 2013

Updated  
January 5, 2014

## Position Paper 2014-07

### Real Property Tax Exemption for Spouses of Military Killed in Action

1. **Objective:** To provide a real property tax exemption for the primary residence of surviving spouses of members of the military who are killed in action. Such tax exemption may not be claimed by a surviving spouse who has remarried.
2. **Background:**
  - a. Current law only covers disabled veterans and their surviving spouses.
  - b. House Joint Resolution (HJ) 551 (Ramadan) passed the 2013 General Assembly unanimously.
  - c. This was the first step to amend the Virginia Constitution to allow an exemption of real property of spouses of service members killed in action.
  - d. An identical resolution must pass the 2014 General Assembly.
  - e. Legislation must also be passed by the 2014 General Assembly to place a referendum on the ballot for the November 2014 general election.
3. **Discussion:**

Language as passed in 2013:  
Amend Section 6-A of Article X of the Constitution of Virginia as follows:  
*(b) Notwithstanding the provisions of Section 6, the General Assembly by general law, and within the restrictions and conditions prescribed therein, may exempt from taxation the real property of the surviving spouse of any member of the armed forces of the United States who was killed in action as determined by the United States Department of Defense, who occupies the real property as his or her principal place of residence. The exemption under this subdivision shall cease if the surviving spouse remarries and shall not be claimed thereafter. This exemption applies regardless of whether the spouse was killed in action prior to the effective date of this subdivision, but the exemption shall not be applicable for any period of time prior to the effective date. This exemption applies to the surviving spouse's principal place of residence without any restriction on the spouse's moving to a different principal place of residence and without any requirement that the spouse reside in the Commonwealth at the time of death of the member of the armed forces.*
4. **Recommendations:** That the Governor and General Assembly provide a real property tax exemption for spouses of military service members killed in action by passing a resolution identical to the resolution (HJ551) passed by the 2013 General Assembly and by enacting legislation to place a referendum on the ballot for the November 4, 2014 general election.